

STATE OF MICHIGAN  
COURT OF APPEALS

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SSAB HARDTECH, INC.,

Petitioner-Appellant,

v

STATE TAX COMMISSION,

Respondent-Appellee.

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UNPUBLISHED

July 12, 2005

No. 255072

Tax Tribunal

LC No. 00-288672

Before: Fitzgerald, P.J., and Meter and Owens, JJ.

MEMORANDUM.

Petitioner appeals as of right the Tax Tribunal's determination that it lacked jurisdiction to revise petitioner's 1999 personal property tax assessment. We affirm.

The tax tribunal's jurisdiction is limited. MCL 205.731. Petitioner attempted to invoke the tribunal's jurisdiction under two statutes, MCL 205.735(2) and MCL 211.154(4), and an agency administrative rule. Neither statute that petitioner cited in its petition gave the tribunal jurisdiction over the case.<sup>1</sup>

MCL 205.735(2) provides that the "jurisdiction of the tribunal in an assessment dispute is invoked by a party in interest, as petitioner, filing a written petition on or before June 30 of the tax year involved." By explicitly relying on MCL 205.735(2) as authority for the tribunal's jurisdiction, petitioner characterized the case as an assessment dispute. The tribunal's jurisdiction over this dispute could not be invoked under this statute after June 30, 1999.

MCL 211.154(4)<sup>2</sup> provides that "A person to whom property is assessed *under this section* may appeal the state tax commission's order to the Michigan tax tribunal." [Emphasis added.] The 1999 assessment was not made under MCL 211.154.<sup>3</sup> Therefore, the condition

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<sup>1</sup> We need not consider the agency administrative rule because the tribunal's jurisdiction is set by statute.

<sup>2</sup> Now MCL 211.154(7). MCL 211.54 sets out the procedure for assessing property incorrectly reported or omitted from the tax roll.

<sup>3</sup> To the contrary, it is respondent's refusal to revise the assessment under MCL 211.154 that  
(continued...)

precedent necessary to give the tribunal jurisdiction over the dispute under MCL 211.154 – that the petitioner is a “person to whom property is assessed under this section” – was not satisfied. Consequently, subsection 154(4) did not provide the tribunal with jurisdiction over the petition.

A lack of jurisdiction disposes of a case, and other matters will not be considered. *Electronic Data Systems Corp v Flint Twp*, 253 Mich App 538, 544; 656 NW2d 215 (2002). The tribunal properly dismissed this case for lack of jurisdiction.

Affirmed.

/s/ E. Thomas Fitzgerald

/s/ Patrick M. Meter

/s/ Donald S. Owens

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(...continued)

petitioner appeals.